

SURVEY OF LOCAL GOVERNMENT FINANCES UTAH MUNICIPALITIES

**FISCAL YEAR ENDED
JUNE 30, 2006**

City

Parowan City
PO Box 576
Parowan, Utah 84720

INSTRUCTIONS – Please read separate instructions BEFORE completing this report.

Part I TAX REVENUES

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
	Property Taxes				
1.1	Property taxes – (All property taxes not separately listed below.)	T01	183,651	T01	
1.2	Property taxes – Debt service	T01		T01	
1.3	Property taxes – RDA increment	T01		T01	
1.4	Property taxes – Library	T01		T01	
1.5	Property taxes – Delinquent	T01	12,689	T01	
2	Fee in lieu	T01	32,439	T01	
	Local Sales Taxes				
3.1	General sales tax – Local option	T09	281,215	T09	
3.2	Highway improvement sales tax	T19		T19	
3.3	Resort community sales tax	T19		T19	
3.4	Resort plus sales tax	T19		T19	
3.5	Energy sales and use tax	T19		T19	
3.6	Transient room tax	T19		T19	
3.7	Public transit sales tax (UC 59-12-501)	T19		T19	
3.8	Other – <i>Specify</i> <input checked="" type="checkbox"/>	T19		T19	

CONTINUE ON PAGE 2 WITH PART I

Part I TAX REVENUES - Continued

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
		Amount		Amount	
	Franchise Taxes				
4.1	Telephone franchise tax	T15	39,736	T15	
4.2	Cable TV franchise tax	T15	4,880	T15	
4.3	Water franchise tax	T15		T15	
4.4	Sewer franchise tax	T15		T15	
4.5	Other - Specify <i>✓</i>	T15		T15	
	Gas & Energy		57,905		
	Licenses, Fees and Permits				
5.1	Business license fees	T28	8,705	T28	
5.2	Building permit fees	T29	22,971	T29	
5.3	Other licenses, permits & taxes - Specify <i>✓</i>	T99		T99	
	Animal		1,601		

Remarks

CONTINUE ON PAGE 3 WITH PART II

Part II

REVENUES - Other than tax and intergovernmental revenues

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
			Amount		Amount
	Utility Sales Revenue/User Fees				
1.1	Water supply system	A91		A91	338,027
1.2	Electric power system	A92		A92	1,512,882
1.3	Gas supply system	A93		A93	
1.4	Transit or bus system	A94		A94	
	Other Sales and Service Revenue				
2.1	Sewer charges	A80		A80	363,341
2.2	Storm drainage	A80		A80	
2.3	Garbage collection/street cleaning	A81	159,895	A81	
3.1	Parks and recreation charges	A61	21,335	A61	
3.2	Airport - Include rentals and gross sales of gas and oil	A01		A01	
3.3	Parking facilities, lots & meters	A60		A60	
3.4	Hospital charges received	A36		A36	
3.5	Cemeteries	A03	6,500	A03	
3.6	Municipal housing rental projects (gross)	A50		A50	
3.7	Special police services	A89		A89	
4.1	Impact fees	A89		A89	175,663
4.2	Connection fees	A89		A89	83,321
4.3	Plan check fees	A89		A89	
4.4	Zoning & subdivision fees	A89		A89	
4.5	Sale of maps & publications	A89	440	A89	
5	Other miscellaneous fees	A89	87,827	A89	
	Special Assessments				
6.1	Street cuts and public improvement	U01		U01	
6.2	Sidewalk & curb repairs	U01		U01	
6.3	Street lighting charges - Lighting districts	U01		U01	
6.4	Other special improvement & service	U01		U01	

CONTINUE ON PAGE 4 WITH PART II

REVENUES - Other than tax and intergovernmental revenues - Continued

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
			Amount		Amount
	Fines and Forfeitures (Circuit Court)				
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99	
7.2	Parking ticket revenue	U99		U99	
	Fines (Justice Court)				
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99	378,474	U99	
8.2	Parking ticket revenue	U99		U99	
	Interest, Rents and Royalties				
9	Interest earnings	U20	30,766	U20	108,231
10	Rents and royalties	U40	8,248	U40	
	Miscellaneous				
11	Other miscellaneous revenue - Specify <i>Z</i> Donations Press. Irrigation	U99	15,000	U99	145,605
12	Proceeds from bond issues	NR		NR	1,950,000
13	Receipts from sale of real property	U11		U11	

Remarks

CONTINUE ON PAGE 5 WITH PART III

Part III INTERGOVERNMENTAL REVENUE

FORM F-65 (UT-2) (2-16-2006)

	GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
	From the State (a)	From other local governments (b)	From federal government directly (c)	From the State (d)	From other local governments (e)	From Federal government directly (f)
1 General support	C30 23,509	D30	B30 13,186	C30	D30	B30
2 Public safety grants	C89	D89 80,459	B89	C89	D89	B89
3 Streets and highways/C Roads	C46 123,675	D46	B46	C46	D46	B46
4 Community development	C50	D50	B50	C50	D50	B50
5 Liquor funds	C89 3,689	D89	B89	C89	D89	B89
6 Intergovernmental service contracts	C89	D89	B89	C89	D89	B89
7 Other - Specify <i>✓</i>	C89	D89	B89	C89	D89	B89

Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE

	GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
	Current operation direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current operation direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
Governmental Administration						
1.1 Financial administration	E23 149,437 F23	G23	E23	F23	G23	
1.2 Judicial/courts	E25 251,621 F25	G25	E25	F25	G25	
1.3 Legal/attorney	E25	F25	G25	E25	F25	G25
1.4 General municipal buildings	E31	F31 44,312	G31	E31	F31	G31
1.5 Central administration	E29 63,482 F29	G29	E29	F29	G29	
1.6 Planning and zoning	E29	F29	G29	E29	F29	G29
1.7 Economic development	E89	F89	G89	E89	F89	G89

CONTINUE ON PAGE 6 WITH PART IV

Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE - Continued

	GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
	Current operation direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current operation direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
Public Safety						
2.1 Police	E62 338,109	F62	G62	E62	F62	G62
2.2 Fire	E24 44,454	F24	G24	E24	F24	G24
2.3a Ambulance/paramedic - Use this line if the services are part of the fire department.	E24	F24	G24	E24	F24	G24
2.3b Ambulance/paramedic - Use this line if the services are not part of the fire department.	E32	F32	G32	E32	F32	G32
2.4 Corrections/jail	E05	F05	G05	E05	F05	G05
2.5 Protective inspection and regulation	E66 1,469	F66	G66	E66	F66	G66
Environment and Housing						
3.1 Sewer	E80	F80	G80	E80 270,398	F80	G80
3.2 Storm drainage	E80	F80	G80	E80	F80	G80
3.3 Solid waste management	E81 142,259	F81	G81	E81	F81	G81
3.4 Recycling programs	E81	F81	G81	E81	F81	G81
3.5 Housing & community development	E50	F50	G50	E50	F50	G50
3.6 Redevelopment agencies	E50	F50	G50	E50	F50	G50
3.7 Parks and recreation programs (not addressed below.)	E61 167,591	F61	G61	E61	F61	G61
3.8 Cultural & community events	E61	F61	G61	E61	F61	G61
3.9 Golf courses	E61	F61	G61	E61	F61	G61
3.10 Rodeo grounds & equestrian parks	E61	F61	G61	E61	F61	G61
3.11 Cemeteries	E03 58,422	F03	G03	E03	F03	G03
3.12 Libraries	E52 96,935	F52	G52	E52	F52	G52

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Part IV

DIRECT EXPENDITURES BY PURPOSE AND TYPE - CONTINUED

2006

GOVERNMENTAL FUNDS										ENTERPRISE FUNDS			
		Current operation direct expenditures including salaries and wages (a)		Construction (b)		Purchase of equipment, land, and existing structures (c)		Current operation direct expenditures including salaries and wages (d)		Construction (e)		Purchase of equipment, land, and existing structures (f)	
4.1	Roads & streets – maintenance and construction – See instructions	E44	178,360	F44		G44		E44		F44		G44	
4.2	Other road and street maintenance – including snow removal	E44		F44		G44		E44		F44		G44	
4.3	Sidewalk, curb, & gutter	E44		F44		G44		E44		F44		G44	
4.4	Street lighting	E44		F44		G44		E44		F44		G44	
4.5	Engineering	E44		F44		G44		E44		F44		G44	
4.6	Municipal airports	E01		F01		G01		E01		F01		G01	
4.7	Parking facilities	E61		F61		G61		E61		F61		G61	
	Health												
5.1	Own hospitals	E36		F36		G36		E36		F36		G36	
5.2	Other hospitals	E38		F38		G38		E38		F38		G38	
5.3	Health (other than hospitals)	E32		F32		G32		E32		F32		G32	
	Interest on Debt												
6.1	Interest on debt – Water supply system	191							66,413				
6.2	Interest on debt – Electric power system	192						192	870				
6.3	Interest on debt – Gas supply system	193						193					
6.4	Interest on debt – Transit or bus system	194						194					
6.5	Interest on debt – All other interest	189						189	15,809				

CONTINUE ON PAGE 8 WITH PART IV

DIRECT EXPENDITURES BY PURPOSE AND TYPE - CONTINUED

Page 8

	Utilities	GOVERNMENTAL FUNDS			ENTERPRISE FUNDS		
		Current operation direct expenditures including salaries and wages (a)	Construction (b)	Purchase of equipment, land, and existing structures (c)	Current operation direct expenditures including salaries and wages (d)	Construction (e)	Purchase of equipment, land, and existing structures (f)
7.1	Water supply system	E91	F91	G91	E91	302,466 F91	G91
7.2	Electric power system	E92	F92	G92	E92 1,235,425 F92		G92
7.3	Gas supply system	E93	F93	G93	E93	F93	G93
7.4	Transit or bus system	E94	F94	G94	E94	F94	G94
8.1	All Other Expenditures All other expenditures - See Instructions - Specify <input checked="" type="checkbox"/> Z						
	Press. Irrigation	E89	F89	G89	E89	84,144 F89	G89
8.2	All other expenditures - See Instructions - Specify <input checked="" type="checkbox"/> Z	E89	F89	G89	E89	F89	G89
8.3	All other expenditures - See Instructions - Specify <input checked="" type="checkbox"/> Z	E89	F89	G89	E89	F89	G89
Remarks							

CONTINUE ON PAGE 9 WITH PART V

Part V INTERGOVERNMENTAL EXPENDITURES

	GOVERNMENTAL FUNDS				ENTERPRISE FUNDS	
	Paid to State	Paid to Other Governments			Paid to State	Paid to Other Governments
1 Fire	L24	M24			L24	M24
2 Highways	L44	M44			L44	M44
3 Police	L62	M62			L62	M62
4 Sanitation	L81	M81			L81	M81
5 Recreation	L61	M61			L61	M61
6 Community development	L50	M50			L50	M50
7 Judicial and legal	L25	M25			L25	M25
8 All other	L89	M89			L89	M89

Part VI PERSONNEL EXPENDITURES

	GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
	Amount		Amount	
1 Report the total expenditure for salaries, wages, and benefits included in column (a + c) of Part IV, as well as any salaries, wages, and benefits paid to your own government's employees on force account construction projects.	200		200	
	517,850		435,246	

Remarks

CONTINUE ON PAGE 10 WITH PART VII

INDEBTEDNESS

2006

Page 10

		GOVERNMENTAL AND ENTERPRISE FUNDS				Detail of long-term debt outstanding	
		Outstanding at beginning of year (a)	Issued during fiscal year (include all refunding debt) (b)	Retired during fiscal year (include all refunded debt) (c)	Total Outstanding (column (a) plus (b) minus (c)) (d)	Revenue and nonguaranteed bonds (e)	Guaranteed bonds (column (e) plus (f) should equal column (d)) (f)
Long-term Outstanding Debt							
1.1	All bonded debt	19U 905,944	29U 1,950,000	39U 93,456	2,762,488	44V 2,762,488	
1.2	Public debt for privately owned housing, industrial or business purposes	19T	24T	34T		44T	41T
		Outstanding balance at beginning of fiscal year (a)	Issued during fiscal year (b)	Retired during fiscal year (c)	Balance at end of fiscal year (d)		
Other Long-term Obligations							
2.1	Capital lease purchase agreements		16,543	689	16,543		
2.2	Accrued leave liability (sick leave and vacation)				37,925		
		Outstanding balance at beginning of fiscal year	Balance at end of fiscal year				
Short-term (interest bearing) Debt							
3	Total short-term debt	61V	64V				
Remarks							

CONTINUE ON PAGE 11 WITH PART VIII

Part VIII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Cash and investments held at end of fiscal year	Reserves held for redemption of long-term debt	Unexpended proceeds from sales of bond issues held pending disbursement	All other funds except employee retirement funds
	W01	W31	W61
	1,235,880		1,794,483

Part IX RATES

		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
1	Energy Sales and Use Tax Rate	6%			
2	Cable TV Franchise Tax Rate	6%			
3	Telephone Franchise Tax Rate	4%			

Remarks

Part X DATA SUPPLIED BYInclude this form with audit report/
financial statement submitted to:

STATE AUDITOR
UTAH STATE CAPITOL COMPLEX
EAST OFFICE BUILDING, SUITE E310
PO BOX 142310
SALT LAKE CITY, UT 84114-2310

If you have any questions about the
form, call or write:

KENT GODFREY
OFFICE OF THE STATE AUDITOR
UTAH STATE CAPITOL Complex
EAST OFFICE BUILDING, SUITE, E310
PO BOX 142310
SALT LAKE CITY, UTAH 84114-2310
Phone: (801) 538-1384 or 1-800-622-1243
Email: kgodfrey@utah.gov

Name (Please print)

Valorie Topham

Telephone

Area code

435

Number

477-3331

Extension

Title

Recorder

Date

2-28-07